

**10-2-611 When consolidation effective -- Disincorporation of original municipalities --
Effective date for assessment purposes.**

- (1) Upon the lieutenant governor's issuance of a certificate of consolidation under Section 67-1a-6.5:
 - (a) the consolidation is effective; and
 - (b) the original municipalities involved in the consolidation are disincorporated.
- (2)
 - (a) The effective date of a consolidation of municipalities for purposes of assessing property within the consolidated municipality is governed by Section 59-2-305.5.
 - (b) Until the documents listed in Subsection 10-2-610(3)(b) are recorded in the office of the recorder of each county in which the property is located, a consolidated municipality may not:
 - (i) levy or collect a property tax on property within the consolidated municipality;
 - (ii) levy or collect an assessment on property within the consolidated municipality; or
 - (iii) charge or collect a fee for service provided to property within the consolidated municipality.

Amended by Chapter 350, 2009 General Session